



APPLICATION FOR TAX EXEMPTION - REAL PROPERTY

This renewal form is to be used if you have previously completed the long form and filed with the County all current documentation necessary for proof of property tax exemption based upon Idaho Code 63-602.

FILING DEADLINE is **April 15, 2025** to allow the Assessor time to make any adjustments prior to the required June mailing of property valuations.

PART I - Ownership Verification

Name of Applicant/Organization: The Church of Jesus Christ of Latter-day Saints

Address of Property Being Claimed: Please see attached property list.

Legal Description: Please see attached property list. Parcel Number: Please see attached property list.

Date Property Was Acquired By Owner/Organization: Please see attached property list.

If Applicant Is **NOT The Legal Owner**, Explain Relationship/Affiliation To Owner:
Authorized Agent

PART II - Property Exemption Request

Provide Specific Details & Examples of Principal Activities/Uses by Applicant Organization On Property Being Claimed: These Church properties are used to hold religious worship services, provides places for works of charity and other related religious activities.

List Annual Meeting Dates of Board: N/A

Are there minutes available upon request? Yes ☐ No ☒

Attach a list of current Board Members.

From The List Below, Check The Idaho Statute Which Qualifies Applicant For Exemption:

63-602B ☒ 63-602C ☒ 63-602D ☐ 63-602E ☐ 63-602GG ☐ other ☐

1. Has the use of the property changed in the past year?* YES ☐ NO ☒

2. Is the property, or any part, leased or rented to or from others?* YES ☐ NO ☒

3. Has the use of all or part of this property changed since your exemption last year?* YES ☐ NO ☒

* If you answered yes to any of the above questions, please describe the situation in detail on a separate sheet of paper.

Since last year, have there been organizational changes to the following? If yes, please attach revised and/or new documents.

Articles of Incorporation YES ☐ NO ☒ By-Laws YES ☐ NO ☒

Constitution YES ☐ NO ☒ IRS Ruling of 501 YES ☐ NO ☒

PART IV – Applicant Attestation

Applicant Name (*please print*): Joshua T. Paul

Mailing Address: 50 E North Temple Flr 22, Salt Lake City, UT 84150-0022

Phone Number: (801) 353-3392

Email Address: JPaul@ChurchofJesusChrist.org

Applicant Signature 

Date: 3/13/2025

Board of Equalization Property Value Exemption: ACCEPT _____ DENY _____

Signature Chairman of BOCC

DATE: _____

If you have questions call 1-208-776-8254.

RETURN FORM & DOCUMENTS TO: Teton County Commissioners
150 Courthouse Drive, Room #208
Driggs, ID 83422

Email Documents to: dreyes@tetoncountyidaho.gov



Board of Equalization - IC§63-602 Questionnaire

Complete the questions below. If a question is not applicable to your organization, please write "N/A" in the space provided. When complete, you may submit it along with any supplemental documentation you wish the Board of Equalization to take into consideration of your property tax exemption request.

1. Is any portion of the property for which you seek an exemption leased to or used by another person or entity other than the property owner? ☐ YES ☒ NO
2. Will the property be used for business or commercial use? ☐ YES ☒ NO
3. If any portion of the property is leased to or used by another person, organization or business, for either non-profit or commercial purpose(s), please provide the following:
 - a. What business or commercial purpose(s) occurs on the property?
N/A
 - b. The total square footage of the property (structure) and total acreage.
N/A
 - c. The total square footage of the property used for business or commercial purposes.
N/A
 - d. The amount of revenue derived on an annual basis from such business or commercial use.
N/A
 - e. The total number of days over the past year that the property was used for business or commercial purposes.
N/A
 - f. If multiple people or organizations used a portion of the property for business or commercial purposes, please provide a schedule separately detailing the information requested in items a through e above for each such person or organization.
N/A
4. Is your organization supported by donations? ☒ YES ☐ NO
5. What is the total amount of donations received on an annual basis?
N/A
6. What is the percent of the donations as compared to total revenue?
N/A

7. Please list all sources of revenue for your organization?

100% Donations

8. Does the income your organization receives produce a profit? ☐ YES ☒ NO

9. What are your organizations revenues as compared to expenses?

N/A

10. Are the recipients of your organizations revenue required to pay? ☐ YES ☒ NO

11. What is the fee charged? Is it the same fee for all recipients?

No fees are charged or paid for the attendance or use of any Church facilities.

12. What if the recipient cannot pay for the services? Are services still provided?

No fees are charged or paid for the attendance or use of any Church facilities.

13. If your organization did not provide your service, would the recipients require government assistance? ☒ YES ☐ NO

14. Does your organization receive money from federal, state or local government sources?

☐ YES ☒ NO

If so, how much as compared to total revenue? (include any grant monies)

15. Is the property used exclusively for non-profit educational purposes? ☐ YES ☒ NO

16. If you provide educational services, please describe theses services in detail.

N/A

17. How does the community at large benefit from your organization's services?

The Church gives to the poor and the needy in the community and encourages members to be productive and contributing citizens of the community.

Teton County Idaho Continuing Property Tax Exemption for 2025
The Church of Jesus Christ of Latter-day Saints

Parcel #	Description	Exmpt #	Legal Description	Address 1	Site City	Acquisition Date
RP002010000010	Driggs ID Sr Seminary	63-602B	Lot 1, Calico Sky Phase I	580 E Ross Ave	Driggs	Aug-97
RP002010000020	Driggs ID Sr Seminary	63-602B	Lot 2, Calico Sky Phase I	580 E Ross Ave	Driggs	Sep-97
RP06N45E034800A	ID Driggs-RCMP-Badger Creek Camp	63-602B	Sec 03; Twp 06N; Rng 45E; SW1/4	1710 W 10000 N	Driggs	Aug-97
RP06N45E102400A	ID Driggs-RCMP-Badger Creek Camp	63-602B	Sec 10; Twp 06N; Rng 45E; NE1/4 of the NW1/4	Rural	Driggs	Aug-97
RPA0014014001A	Driggs 1, 2, 3, 5 (SP) &	63-602B	Lots 5-8, Parts of Lots 1-4, Block 14, Driggs T	221 N 100 E	Driggs	Jun-93
RPA0014017001A	Driggs ID Stk-LURC-Driggs	63-602B	Block 17, Driggs Townsite Park	221 N 100 E	Driggs	Apr-39
RPB0086007001A	Victor 1, 2, 3	63-602B	Lots 1-2-8- Part of Lot 3 Block 7, Victor Townsite Vi	87 E Center	Victor	Nov-12
RPC0083025004DA	Tetonia 1, 2	63-602B	Lots 4-11, Block 25, of Townsite	209 S Main	Tetonia	Jul-10
RPC0083026001A	Tetonia 1, 2	63-602B	Block 26, Tetonia Townsite Tetonia Corp	209 S Main	Tetonia	Apr-47